## JIABR-12-2022-0335 - View Abstract

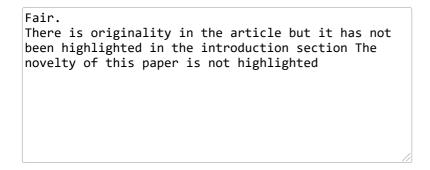
Islamic Governance and Leverage: The Interacting Role of Corporate Social Responsibility Disclosure

## \*Do you want to get recognition for this review on **Publons**?

**Don't let your reviewing work go unnoticed!** Researchers the world over use Publons to effortlessly track their valuable peer review contributions for any journal. If you opt in, your Publons profile will automatically be updated to show a verified record of this review in full compliance with the journal's review policy. If you don't have a Publons profile, you will be prompted to create a free account.Learn more about <u>Publons</u>

 $\bigcirc$  Yes  $\bigcirc$  No

# \* 1. Originality: Does the paper contain new and significant information adequate to justify publication?



\* 2. Relationship to Literature: Does the paper demonstrate an adequate understanding of the relevant literature in the field and cite an appropriate range of literature sources? Is any significant work ignored?

Good.
Inadequate understanding of relevant literature. The
discussion on the literature review is not
extensive. The author only reports the findings of
the previous literature review and does not discuss
the gaps in the literature review.

\* 3. Methodology: Is the paper's argument built on an appropriate base of theory, concepts, or other ideas? Has the research or equivalent intellectual work on which the paper is based been well designed? Are the methods employed appropriate?

Fair.	
Yet, the author does not explain the method properly. Why the author chose samples taken from	
2010-2021 is also not explained. Why the author chose Islamic banks from Asian, European, and	
African has not yet been explained.	

\* 4. Results: Are results presented clearly and analysed appropriately? Do the conclusions adequately tie together the other elements of the paper?

Fair. From the findings, only Islamic Governance was found to be significant. The author needs to discuss on the importance of this finding.

\* 5. Implications for research, practice and/or society: Does the paper identify clearly any implications for research, practice and/or society? Does the paper bridge the gap between theory and practice? How can the research be used in practice (economic and commercial impact), in teaching, to influence public policy, in research (contributing to the body of knowledge)? What is the impact upon society (influencing public attitudes, affecting quality of life)? Are these implications consistent with the findings and conclusions of the paper?

Fair. The author needs to discuss what policy implications could be derived from these findings. The practical implications of the findings are obviously missing in the study.

\* 6. Quality of Communication: Does the paper clearly express its case, measured against the technical language of the field and the expected knowledge of the journal's readership? Has attention been paid to the clarity of expression and readability, such as sentence structure, jargon use, acronyms, etc.

Good			

## \* Recommendation

 $\bigcirc$  Accept  $\bigcirc$  Minor Revision  $\bigcirc$  Major Revision  $\bigcirc$  Reject

# **Confidential Comments to the Editor-in-Chief**

### $\Omega$ Special Characters

Dear Editor-in-Chief, We have reviewed this article with the following results: The overall quality of the paper is Fair, and General Evaluation is Major Revision. Thank you very much Reviewer Dr Kautsar Riza Salman Associate Prof., Hayam Wuruk Perbanas University

## \*Comments to the Author

### $\Omega$ Special Characters

Dear Author, Thank you for submitting the article titled "Islamic Governance and Leverage: The Interacting Role of Corporate Social Responsibility Disclosure" to the Journal of Islamic Accounting and Business Research. The article has been thoroughly scrutinized and requires some corrections/changes before proceeding to the later stages of publication. Kind regards